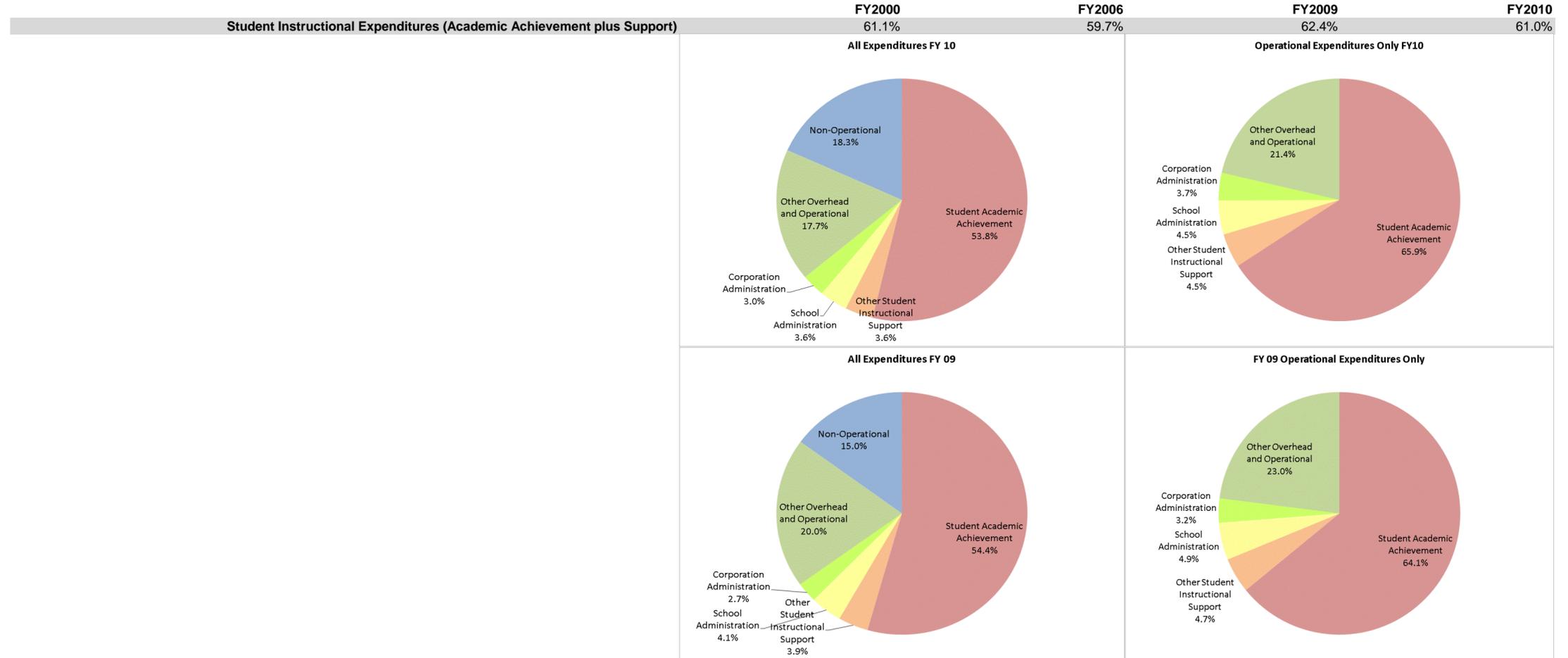


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Bend Community Sch Corp (7205)

South Bend Community Sch Corp (7205)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$110,552,439	53.8%	\$147,535,080	51.8%	\$134,871,080	54.4%	\$144,328,665	53.8%
Student Instructional Support	\$15,042,239	7.3%	\$22,534,596	7.9%	\$19,704,755	8.0%	\$19,463,290	7.3%
Overhead and Operational	\$40,085,490	19.5%	\$56,560,470	19.8%	\$56,122,440	22.7%	\$55,514,668	20.7%
Nonoperational	\$39,928,677	19.4%	\$58,394,036	20.5%	\$37,068,652	15.0%	\$49,094,139	18.3%
Grand Total	\$205,608,846		\$285,024,183		\$247,766,927		\$268,400,762	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Bend Community Sch Corp (7205)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$336,591	\$1,575,196	\$5,636,369		> 500%	258%
	11100 Regular Programs; Elementary	\$30,009,307	\$25,486,034	\$36,447,485	\$36,767,961	23%	44%	1%
	11200 Regular Programs; Middle/Junior High	\$7,582,685	\$16,665,096	\$22,080,481	\$23,022,306	204%	38%	4%
	11300 Regular Programs; High School	\$15,490,081	\$15,566,426	\$22,013,999	\$22,971,486	48%	48%	4%
	11410 Vocational Education; Agriculture A	\$35,798	\$6,853	\$0	\$0	-100%	-100%	
	11440 Vocational Education; Health Occupations	\$0	\$0	\$2,340	\$1,862			-20%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$3,539	\$1,707			-52%
	11470 Vocational Education; Business Education	\$0	\$0	\$5,574	\$2,719			-51%
	11480 Vocational Education; Industrial Education A	\$142,685	\$158,510	\$419,298	\$442,331	210%	179%	5%
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$4,027	\$54,676			> 500%
	11510 Vocational Education; Cooperative Education	\$144,488	\$6,099	\$1,138	\$2,228	-98%	-63%	96%
	11590 Other Vocational Education Programs	\$266,908	\$489,416	\$428,658	\$587,877	120%	20%	37%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$112,486	\$155,240	\$139,190		24%	-10%
	11910 Other Regular Programs; Competency Testing	\$7,295	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$196,008	\$280,078	\$280,424		43%	0%
	12210 Mental Disabilities; Mild Mental Disabilities	\$7,510,980	\$10,692,825	\$15,615,452	\$17,841,792	138%	67%	14%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$150,592	\$0	\$0	\$0	-100%		
	12230 Mental Disabilities; Severe Mental Disabilities	\$2,351,856	\$3,113,259	\$4,746,319	\$4,793,322	104%	54%	1%
	12310 Physical Impairment; Orthopedic Impairment	\$522,894	\$550,543	\$746,864	\$745,059	42%	35%	0%
	12330 Physical Impairment; Visual Impairment	\$102,156	\$118,993	\$157,198	\$156,702	53%	32%	0%
	12340 Physical Impairment; Hearing Impairment	\$419,153	\$500,455	\$818,255	\$886,317	111%	77%	8%
	12350 Physical Impairment; Homebound	\$305,117	\$166,489	\$269,571	\$257,032	-16%	54%	-5%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$776,814	\$0	\$0	\$79,312	-90%		
	12510 Culturally Different; Communication Disorders	\$243,128	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$405,546	\$767,782	\$2,231,503	\$1,708,499	321%	123%	-23%
	12610 Learning Disability	\$675,610	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$2,047,094	\$1,101,830	\$1,659,440	\$1,669,258	-18%	51%	1%
	12810 Special Education Preschool	\$0	\$3,878,061	\$4,801,843	\$5,838,872		51%	22%
	12900 Other Special Programs	\$661,869	\$1,830,118	\$2,442,322	\$3,097,203	368%	69%	27%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$744,947	\$870,079	\$1,229,942	\$1,112,748	49%	28%	-10%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$317,589	\$456,621	\$481,328	\$321,817	1%	-30%	-33%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$14,247	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$12,685	\$19,886	\$9,446	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$151,154	\$450,215	\$323,758	\$641,980	325%	43%	98%
	14200 Summer School Programs; Middle/Junior High School	\$43,802	\$0	\$5,065	\$4,740	-89%		-6%
	14300 Summer School Programs; High School	\$383,034	\$360,609	\$434,949	\$517,244	35%	43%	19%
	16100 Remediation Testing	\$907,107	\$169,996	\$1,983,526	\$1,188,816	31%	> 500%	-40%
	16200 Preventive Remediation	\$262,926	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$1,192,234	\$1,629,237	\$1,950,009	\$2,046,229	72%	26%	5%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,930,786	\$3,246,900	\$6,953,069	\$7,001,326	263%	116%	1%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,576	\$0	\$0	\$12,268	376%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$15,441	\$0	\$990	\$990	-94%		0%
	22210 Library/Media Services; Service Area Direction	\$26,068	\$29,787	\$41,813	\$124,216	377%	317%	197%
	22220 Library/Media Services; School Library	\$1,340,463	\$1,435,467	\$2,163,551	\$2,058,214	54%	43%	-5%
	22230 Library/Media Services; Audiovisual	\$37,339	\$32,154	\$36,936	\$36,869	-1%	15%	0%
	22290 Library/Media Services; Other Educational Media Services	\$60,448	\$79,055	\$178,856	\$184,681	206%	134%	3%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$306,623	\$543,398			77%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$5,487	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,224,095	\$492,675	\$4,705	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$164,296	\$788,602	\$1,860,695	\$1,548,627	> 500%	96%	-17%
	26497 2007 Account Code - Teachers Retirement Fund	\$4,236,874	\$5,516,411	\$0	\$0			
Student Academic Achievement Total		\$82,925,655	\$97,321,568	\$134,871,080	\$144,328,665	74%	48%	7%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$86,060	\$0	\$0	\$0	-100%		
	21120 Attendance and Social Work Services; Attendance Services	\$173,542	\$300,592	\$596,346	\$449,518	159%	50%	-25%
	21130 Attendance and Social Work Services; Social Work Services	\$458,949	\$10,678	\$20,276	\$2,316	-99%	-78%	-89%
	21210 Guidance Services; Service Area Direction	\$134,429	\$275,057	\$354,116	\$363,393	170%	32%	3%
	21220 Guidance Services; Counseling Services	\$1,757,266	\$1,572,290	\$2,152,651	\$2,217,394	26%	41%	3%
	21230 Guidance Services; Appraisal Services	\$0	\$500	\$3,204	\$99		-80%	-97%
	21250 Guidance Services; Records Maintenance	\$119,747	\$123,878	\$186,421	\$190,706	59%	54%	2%
	21310 Health Services; Service Area Direction	\$42,966	\$28,658	\$10,800	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Bend Community Sch Corp (7205)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21320 Health Services; Medical Services	\$1,310	\$4,400	\$250	\$10,532	> 500%	139%	> 500%
	21330 Health Services; Dental Services	\$200	\$1,058	\$60	\$3,648	> 500%	245%	> 500%
	21340 Health Services; Nurse Services	\$743,792	\$923,640	\$1,509,111	\$1,562,681	110%	69%	4%
	21390 Health Services; Other Health Services	\$5,982	\$11,286	\$23,388	\$23,303	290%	106%	0%
	21420 Psychological Testing	\$791,746	\$1,049,251	\$1,633,569	\$1,654,204	109%	58%	1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,507,309	\$1,908,325	\$2,637,361	\$2,585,279	72%	35%	-2%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$2,954	\$0	\$0	\$0	-100%		
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$2,149	\$3,916			82%
	21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$0	\$184,315			
	21810 Special Education Administration; Service Area Direction	\$142,064	\$241,381	\$113,380	\$115,081	-19%	-52%	2%
	21890 Special Education Administration; Other Special Education Administration	\$183,290	\$438,169	\$350,106	\$355,284	94%	-19%	1%
	24100 Office of The Principal	\$4,623,686	\$6,400,969	\$9,131,397	\$8,834,824	91%	38%	-3%
	24900 Other Support Services, School Administration	\$128,357	\$622,147	\$980,171	\$906,795	> 500%	46%	-7%
Student Instructional Support Total		\$10,903,651	\$13,912,281	\$19,704,755	\$19,463,290	79%	40%	-1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$74,556	\$85,597	\$169,331	\$197,260	165%	130%	16%
	23150 Board of Education; Legal Services	\$301,720	\$360,568	\$771,635	\$1,059,668	251%	194%	37%
	23160 Board of Education; Promotion Expenses	\$11,683	\$20,480	\$12,778	\$15,076	29%	-26%	18%
	23190 Board of Education; Other Governing Body Services	\$0	\$9,705	\$14,782	\$18,549		91%	25%
	23210 Executive Administration; Office of The Superintendent	\$271,364	\$496,556	\$933,588	\$823,712	204%	66%	-12%
	23220 Executive Administration; Community Relations	\$132,728	\$82,802	\$127,226	\$149,192	12%	80%	17%
	23230 Executive Administration; Staff Relations and Negotiations	\$84,360	\$8,101	\$4,967	\$732	-99%	-91%	-85%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$163,560	\$147,613	\$156,407		-4%	6%
	25110 Fiscal Services; Office of The Business Manager	\$101,669	\$256,189	\$444,149	\$395,600	289%	54%	-11%
	25120 Fiscal Services; Service Area Direction	\$264,011	\$130,958	\$210,271	\$209,324	-21%	60%	0%
	25130 Fiscal Services; Budgeting	\$38,895	\$43,857	\$66,510	\$69,140	78%	58%	4%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$25,842	\$29,682	\$44,234	\$48,498	88%	63%	10%
	25150 Fiscal Services; Payroll Services	\$69,948	\$81,247	\$110,979	\$50,055	-28%	-38%	-55%
	25160 Fiscal Services; Financial Accounting	\$94,712	\$124,427	\$206,967	\$274,888	190%	121%	33%
	25170 Fiscal Services; Internal Auditing	\$50,064	\$73,308	\$102,142	\$106,135	112%	45%	4%
	25180 Fiscal Services; Property Accounting	\$0	\$28,267	\$0	\$0		-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$89,195	\$34,160	\$55,496	\$552,544	> 500%	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,085	\$1,375	\$1,206	\$1,607	-23%	17%	33%
	25199 Other Fiscal Services; Other	\$131,746	\$103,267	\$170,303	\$180,049	37%	74%	6%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$34,090	\$82,874	\$67,463	\$9,491	-72%	-89%	-86%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$84,882	\$141,483	\$231,735	\$247,760	192%	75%	7%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$60,877	\$107,591	\$109,404	\$143,833	136%	34%	31%
	25300 Printing, Publishing, and Duplicating Services	-\$27,491	-\$73,732	\$4,804	-\$8,733			-282%
	25400 Planning, Research, Development and Evaluation	\$338,775	\$226,253	\$351,462	\$433,028	28%	91%	23%
	25710 Personnel Services; Supervision of Personnel Services	\$210,324	\$499,899	\$789,169	\$964,279	358%	93%	22%
	25720 Personnel Services; Recruitment and Placement	\$145,511	\$0	\$0	\$0	-100%		
	25740 Personnel Services; Noninstructional Personnel Training	\$6,060	\$13,279	\$1,236	\$43,354	> 500%	226%	> 500%
	25750 Personnel Services; Health Services	\$20,922	\$12,899	\$32,165	\$32,600	56%	153%	1%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$345,500	\$341,667			-1%
	25890 Other Technology Services	\$302,582	\$317,680	\$117,923	\$230,961	-24%	-27%	96%
	25990 Other Support Services, Central	\$104,850	\$1,521,101	\$998,066	\$1,317,885	> 500%	-13%	32%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$177,223	\$171,926	\$256,121	\$263,195	49%	53%	3%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$10,762,030	\$12,933,736	\$17,075,783	\$15,869,428	47%	23%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$72,349	\$48,637	\$47,329	\$51,780	-28%	6%	9%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,378,784	\$3,480,453	\$3,971,392	\$4,137,370	74%	19%	4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,070	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$64,553	\$174,114	\$217,878	\$216,891	236%	25%	0%
	26600 Operation and Maintenance of Plant Services; Security Services	\$503,331	\$642,053	\$1,131,389	\$1,247,664	148%	94%	10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$316,676	\$1,175,034	\$1,225,330	\$1,469,465	364%	25%	20%
	27010 Student Transportation; Service Area Direction	\$484,561	\$484,659	\$1,217,522	\$899,735	86%	33%	-26%
	27100 Student Transportation; Vehicle Operation	\$4,144,825	\$4,925,965	\$9,230,955	\$8,842,672	113%	80%	-4%
	27200 Student Transportation; Monitoring Services	\$29,724	\$37,212	-\$6,072	\$38,143	28%	3%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,102,108	\$1,798,670	\$2,511,381	\$2,311,282	110%	28%	-8%
	27400 Student Transportation; Purchase of School Buses	\$705,693	\$1,754,238	\$2,520,446	\$1,168,897	66%	-33%	-54%
	27500 Student Transportation; Insurance on Buses	\$104,010	\$390,176	\$330,360	\$689,189	> 500%	77%	109%
	27600 Student Transportation; Insurance on Pupils	\$25,939	\$95,878	\$0	\$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$2,121,459	\$1,926,449	\$1,409,309	\$1,313,537	-38%	-32%	-7%
	27900 Student Transportation; Other Student Transportation Services	\$333,227	\$100,829	\$77,623	\$80,475	-76%	-20%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
South Bend Community Sch Corp (7205)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	31100 Food Services Operations; Service Area Direction	\$242,760	\$201,510	\$273,299	\$304,705	26%	51%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$5,564,895	\$6,609,817	\$7,890,690	\$8,356,627	50%	26%	6%
	31300 Food Services Operations; Food Delivery	\$52,354	\$53,266	\$98,601	\$189,054	261%	255%	92%
Overhead and Operational Total		\$32,215,530	\$42,182,056	\$56,122,440	\$55,514,668	72%	32%	-1%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$482,861	\$731,656	\$1,728,571		258%	136%
	33300 Civic Services	\$83,389	\$93,674	\$162,378	\$176,940	112%	89%	9%
	33400 Athletic Coaches	\$1,017,235	\$1,035,500	\$1,372,308	\$1,463,840	44%	41%	7%
	33600 Nonpublic School Pupil Services	\$4,930	\$0	\$0	\$0	-100%		
	33910 High School Band Uniforms	\$0	\$0	\$30,432	\$414			-99%
	33920 Contributions to Historical Societies	\$179,779	\$0	\$0	\$0	-100%		
	33930 Latch Key Kid Program	\$345,148	\$186,248	\$283,653	\$296,106	-14%	59%	4%
	33940 Child Care Services	\$16,479	\$31,720	\$28,254	\$28,912	75%	-9%	2%
	33990 Other Community Services; Other	\$300,311	\$548,354	\$544,889	\$844,949	181%	54%	55%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,086,607	\$379,338	\$65,715	\$130,211	-96%	-66%	98%
	43000 Facilities Acquisition and Construction; Professional Services	\$1,717,214	\$2,218,003	\$2,935,070	\$1,771,201	3%	-20%	-40%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$15,445	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$12,863,085	\$29,311,689	\$8,313,268	\$20,478,880	59%	-30%	146%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$68,634	\$60,568	\$163,369	\$205,686	200%	240%	26%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,176,964	\$566,039	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$3,143,939	\$2,228,706	\$1,653,864	\$822,231	-74%	-63%	-50%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$233,313	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$2,258,626	\$1,895,400	\$2,470,400		9%	30%
	52100 Debt Services; Interest on Debt; Bonds	\$5,253,660	\$0	\$1,746,074	\$2,152,215	-59%		23%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$519,247	\$505,979	\$397,007	\$200,264	-61%	-60%	-50%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,847,956	\$16,244,500	\$4,350,298	\$6,980,728	19%	-57%	60%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$11,678,202	\$8,802,272			-25%
	54200 Common School Fund; Principal	\$476,175	\$593,650	\$716,819	\$540,319	13%	-9%	-25%
Nonoperational Total		\$39,349,509	\$56,745,455	\$37,068,652	\$49,094,139	25%	-13%	32%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$2,501,847	\$2,946,863	\$0	\$0			
	26492 2007 Account Code - Social Security	\$7,518,202	\$8,712,763	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$415,427	\$845,098	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$29,754,835	\$61,787,814	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$24,189	\$259,158	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$311,127	\$0	\$0			
Prorated By Fund Total		\$40,214,500	\$74,862,824	\$0	\$0			